must obtain an approved labor certification from the U.S. Department of Labor, file a visa petition application with the Citizenship and Immigration Service for H–2B workers, and obtain approved H–2B visas for workers in their home countries.

With that understanding, I would like to outline what this amendment does effectuate. Specifically, our amendment would exempt temporary seasonal workers who have participated in the H-2B visa program, and have completely followed the law during the past 3 fiscal years from counting toward the statutory cap of 66,000.

Second, this amendment has a number of new antifraud provisions. One such provision requires employers to pay an additional fee of \$150 on each H-2B petition, and those fees are placed into the fraud and prevention detection account of the U.S. Treasury.

Third, this amendment creates new sanctions for those who misrepresent facts on a petition of an H-2B visa. This provision is designed to further strengthen the Department of Homeland Security's enforcement power to sanction those who violate our Nation's immigration laws. If an employer violates this section, the Department of Homeland Security will have the power to fine the individual employer and/or not approve, of course, their H-2B petitions.

Fourth, moreover, the amendment divides the cap more equitably, giving half of the visas to fall and winter businesses and half to spring and summer businesses. So you do not get into this whole gaming situation of when do the applications get in, and end up with a frustrating disruption at the end of the year.

Finally, this amendment adds some simple, commonsense reporting requirements that will allow Congress to get more information on the H-2B program users as we in Congress move toward a more comprehensive, long-term solution to this problem.

Our amendment provides the needed temporary addressing and the fix that is needed to a problem that, if left unresolved, will ultimately harm our economy. Jobs will be lost, whether they are in landscaping, whether they are in seafood, whether they are in contracting, whether they are in tourism. These are all small businesses. They are good, law-abiding citizens. They are trying to use and will use this program lawfully, but we need to bring some common sense into this program.

We need to act as soon as possible. Many of these businesses are family businesses, and they need to stay in operation. They provide services which their customers and the people in their communities desire

I strongly and respectfully urge my colleagues to vote in favor of this amendment. It is not solely an immigration issue. As my friend and constituent from Yorktown said, this is a small business issue as well.

I thank the Chair. I yield the floor.

The PRESIDING OFFICER. The Senator from Colorado is recognized.

Mr. SALAZAR. Mr. President, I ask unanimous consent that the pending amendments be set aside.

The PRESIDING OFFICER. Without objection, it is so ordered.

AMENDMENT NO. 351

Mr. SALAZAR. Mr. President, I send an amendment to the desk.

The PRESIDING OFFICER. The clerk will report.

The legislative clerk read as follows: The Senator from Colorado [Mr. SALAZAR] proposes an amendment numbered 351.

Mr. SALAZAR. Mr. President, I ask unanimous consent that reading of the amendment be dispensed with.

The PRESIDING OFFICER. Without objection, it is so ordered.

The amendment is as follows:

(Purpose: To express the sense of the Senate that the earned income tax credit provides critical support to many military and civilian families)

At the appropriate place, insert the following:

SEC. _. SENSE OF THE SENATE ON THE EARNED INCOME TAX CREDIT.

- (a) FINDINGS.—The Senate makes the following findings:
- (1) In an effort to provide support to military families, this Act includes an important increase in the maximum payable benefit under Servicemembers' Group Life Insurance from \$150,000 to \$400,000.
- (2) In an effort to provide support to military families, this Act includes an important increase in the death gratuity from \$12,000 to \$100,000.
- (3) In an effort to provide support to military families, this Act includes an important increase in the maximum Reserve Affiliation bonus to \$10,000.
- (4) The Federal earned income tax credit (EITC) under section 32 of the Internal Revenue Code of 1986 provides critical tax relief and support to military as well as civilian families. In 2003, approximately 21,000,000 families benefitted from the EITC.
- (5) Nearly 160,000 active duty members of the armed forces, 11 percent of all active duty members, currently are eligible for the EITC, based on analyses of data from the Department of Defense and the Government Accountability Office.
- (6) Congress acted in 2001 and 2004 to expand EITC eligibility to more military personnel, recognizing that military families and their finances are intensely affected by war
- (7) With over 300,000 National Guard and reservists called to active duty since September 11, 2001, the need for tax assistance is greater than ever.
- (8) Census data shows that the EITC lifted 4,900,000 people out of poverty in 2002, including 2,700,000 children. The EITC lifts more children out of poverty than any other single program or category of programs.
- (b) SENSE OF THE SENATE.—It is the sense of the Senate that—
- (1) Congress should take steps necessary to support our troops and their families;
- (2) it is not in the interests of our troops and their families to reduce the earned income tax credit under section 32 of the Internal Revenue Code of 1986; and
- (3) the conference committee for H. Con. Res. 96, the concurrent resolution on the budget for fiscal year 2006, should not assume any reduction in the earned income tax credit in the budget process this year, as provided in such resolution as passed by the House of Representatives.

Mr. SALAZAR. Mr. President, before commenting on this amendment, I wish to take a minute to thank the chairman and ranking member, Senators COCHRAN and BYRD, for all their hard work on this important bill. I am especially appreciative of the help and support they have offered this Senator on two amendments

They and their staffs have been helpful as we try to ensure that the brave Lebanese people who stood up to their Syrian occupiers know we are here to support them. Earlier today we made a down payment on a commitment to help ensure they have the free and fair elections and strong and vibrant democracy they have earned. I want especially to thank the staffs of Senators McConnell and Leahy for the help on the Lebanon amendment.

I am also hopeful that we will be able to fix something that I have considered an injustice since I came to the Senate earlier this year. The assistance we provide to military families in the event of a loss of their family member is referred to as the "death gratuity." That is a misnomer, and I am hopeful that we will be able to correct that by renaming this assistance as something more fitting, namely, "Fallen Hero Compensation."

Regarding the amendment I have just sent to the desk, it is quite simple. It clearly states our support for the earned income tax credit, especially because this program benefits working families and a large amount of our active duty military personnel.

Given that we are considering a bill that provides critical support to our troops and their families and that later this week many millions of Americans will be filing their taxes, I believe this amendment needed to be heard on this bill this week.

The EITC was first enacted in 1975 to aid the working poor. According to an analysis released just this week by a highly respected, non-partisan institute in Denver, the Bell Policy Center, in the past year, more than 150,000 active military personnel nationwide qualified for the EITC. In my State of Colorado alone, over 3,000 members of the military qualified for the EITC.

The EITC has long enjoyed bipartisan support because the credit is extended only to families that have work income. Most recently, under the leadership of Senator MARK PRYOR, this body overwhelmingly approved the expansion of the EITC to more military families.

That is as it should be . . . given all that these families give for our country, it is the least the country can do for them

Now, however, it appears that this effective program that has lifted over 2.7 million children above the poverty level is coming under attack.

Recently the House of Representatives indicated that it is considering cutting the EITC in its budget reconciliation. Such cuts, if enacted by